REMARKS/ARGUMENTS

Favorable reconsideration of this application in light of the following discussion is respectfully requested.

Claims 1-6 and 8-10 are pending in the present application. No claims are amended, canceled, or added by the present response.

In the outstanding Office Action, Claims 1, 5, 6, and 8-10 were rejected under 35 U.S.C. §102(e) as anticipated by <u>Sasaki et al.</u> (U.S. Patent 6,226,447, herein "<u>Sasaki</u>"), and Claims 2-4 were rejected under 35 U.S.C. §103(a) as unpatentable over <u>Sasaki</u> in view of <u>Seo</u> (U.S. Patent 6,798,980).

The outstanding rejections on the merits of the claims are respectfully traversed for the following reasons.

Briefly recapitulating, independent Claim 1 is directed to a recording and playback apparatus. The apparatus includes, *inter alia* production means for encoding inputted AV signals using a first coding system to produce first coded data, first recording means for recording the first coded data on the recorded medium, readout means for reading out the first coded data recorded on the recording medium, conversion means for converting the first coded data readout from the recording medium into second coded data corresponding to a second coding system, and second recording means for recording the converted second coded data onto the recording medium. Independent Claims 5, 6, 8, and 10 recite similar features as Claim 1.

In a non-limiting example, Figure 1 shows how inputted signals are recorded on a recording medium 13 using a first coding system and the conversion section 20 reads out the first coded data and converts the first coded data from the recording medium 13 to the second coded data corresponding to a second coding system, and the second recording unit 21

records the second coded data onto the recording medium simultaneously with the recording process by the first recording means 12.

Turning to the applied art, <u>Sasaki</u> discloses a video signal recording and reproducing apparatus that is capable of reproducing a video simultaneously with recording the video by using a disk apparatus, as disclosed at column 1, lines 5-9. More specifically, <u>Sasaki</u> shows in Figure 5 that a hard disk controller 14 controls a hard disk 8 and signals received via an antenna 1 are converted by MPEG1 encoder 4 into compressed video signals and recorded on the hard disk 8. In addition, <u>Sasaki</u> shows in Figure 5 that another MPEG1 encoder 26 is capable of reading the recorded data from the hard disk 8 and sending the data to a frame decimator 27, which in turn sends the data to another MPEG1 encoder 19 to be recorded back on the hard disk 8.

However, <u>Sasaki</u> does not teach or suggest that the MPEG1 encoder 4 uses a first coding system that is different from the coding system of the MPEG1 encoder 19 as required by independent Claim 1. On the contrary, Figure 5 of <u>Sasaki</u> shows that both encoders 4 and 19 use the same coding system, i.e., MPEG1.

In addition, <u>Sasaki</u> does not teach or suggest that there are first and second recording means for recording first coded data and second coded data different from the first coded data. It is noted that units 5 and 7 and 20 and 22 record the same type of data, i.e., MPEG1 data.

Furthermore, Applicant respectfully submits that the frame decimator 27 of <u>Sasaki</u> shown in Figure 5 does not convert first coded data corresponding to a first coding system to a second coded data corresponding to a second coding system as the frame decimator 27 inputs and outputs the data in the same coding system, i.e., MPEG1.

Accordingly, it is respectfully submitted that independent Claim 1 and each of the claims depending therefrom patentably distinguish over <u>Sasaki</u>.

Reply to Office Action of September 14, 2007

The outstanding Office Action relies on Seo for teaching two different coding

systems, MPEG1 and MPEG2. However, Seo does not cure the deficiencies of Sasaki

discussed above with regard to independent Claim 1. Thus, it is respectfully submitted that

dependent Claims 2-4 also patentably distinguish over Sasaki and Seo, either alone or in

combination.

Consequently, in light of the above discussion, the present application is believed to

be in condition for allowance and an early and favorable action to that effect is respectfully

requested.

Respectfully submitted,

OBLON, SPIVAK, McCLELLAND,

MAIER & NEUSTADT, N.C.

Bradley D. Lytle

Attorney of Record

Registration No. 40,073

Joseph Wrkich

Registration No. 53,53,796

Customer Number

22850

Tel: (703) 413-3000 Fax: (703) 413 -2220

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